



2008 - 2009

Supplementary Estimates
No. 3

Yukon

Tombstone Territorial Park
Cover photo by Government of Yukon

Parc territorial Tombstone
Photographie : Gouvernement du Yukon

ESTIMATES
SUPPLEMENTARY NO. 3
2008 - 2009

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 32nd Legislature
Yukon Legislative Assembly
October, 2009
Whitehorse, Yukon

This page left blank intentionally.

GLOSSARY

(i)

FINANCIAL SUMMARIES

Financial Summary	
- Surplus / (Deficit)	S-1
- Financial Position	S-2
Net Expenditures Summary	S-3
Revenue Summary	S-4
Taxes and General Revenues Summary by Source	S-5
Taxes and General Revenues Summary by Department / Corporation	S-6
Operation and Maintenance Expenditure Summary by Department / Corporation	S-7
Operation and Maintenance Recovery Summary by Department / Corporation	S-8
Capital Expenditure Summary by Department / Corporation	S-9
Capital Recovery Summary by Department / Corporation	S-10

VOTE DEPARTMENTAL / CORPORATION DETAIL

52	Environment	1-1
15	Health and Social Services	2-1
08	Justice	3-1

GLOSSARY

Accumulated Amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Accumulated Surplus	The combined amount of net financial resources and non-financial assets; which is also expressed as the difference between assets and liabilities. It is the cumulative excess of revenues over expenses. Since non-financial assets, including tangible capital assets, provide resources that the Government of Yukon can use in the future to accomplish its objectives, non-financial assets form part of the accumulated surplus.
Amortization	The systematic process of allocating the cost of tangible capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital asset accounting in the Government of Yukon, amortization is calculated using the straight-line method, which reflects a constant charge for the service over the asset's estimated useful life. This term is used interchangeably with depreciation and is generally understood to mean the same thing.
Deferred Capital Contribution	A contribution or funding received from a third party for the acquisition, development, construction or betterment of a tangible capital asset. A contribution includes tangible capital assets transferred from a third party to the Government of Yukon.
Disposals	Disposals of tangible capital assets may occur by sale, destruction, loss or abandonment. Upon disposal, the net book value of the asset is removed from the accounts.
Financial Assets	Assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations, e.g., cash, investments, accounts receivable, loans receivable, land held for sale, etc.
Liabilities	Financial obligations to outside organizations and individuals arising as a result of past transactions and events, e.g., accounts payable, long term debt, deferred revenues, and post-employment benefits.
Net Book Value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Net Financial Resources	The difference between financial assets and liabilities.
Non-financial Assets	Non-financial assets include tangible capital assets, prepaid expenses and inventories of supplies. These assets are resources that the Government of Yukon can use in the future to deliver government services or can be consumed in the normal course of operations.

Tangible Capital Assets

Physical assets that are acquired, constructed, or developed and:

- are held for use in the production or supply of goods or delivery of services;
- have useful lives extending beyond one fiscal year and are intended to be used on a continuing basis; and
- are not intended for sale in the ordinary course of operations.
- The major categories of tangible capital assets are:
 - Land
 - Buildings
 - Heavy Equipment
 - Operating Equipment
 - Vehicles
 - Computer hardware and software
 - Transportation infrastructure (including highways, bridges and airstrips)

Tangible capital assets do not include:

- assets acquired by Right, such as Crown lands, forests, water and mineral resources;
- works of art, historical treasures or heritage assets; and
- feasibility studies.

Tangible Capital Assets in Service

Assets currently being used in the production or supply of goods or the delivery of services.

Useful life

The estimate of the period over which a tangible capital asset is expected to be used by the Government. The useful life of a tangible capital asset, other than land, is finite and is normally the shortest of the physical, technological, commercial, and legal life. The life of a tangible capital asset may extend beyond the useful life of the tangible capital asset.

Work in Progress

Consists of construction or development of a tangible capital asset in progress that is not yet in use.

Write-down

A reduction in the cost of a tangible capital asset made when the value of future economic benefits associated with the asset is less than its net book value.

FINANCIAL SUMMARY - SURPLUS / (DEFICIT)
(\$000s)

	2008-09 VOTED TO DATE	SUPPLE- ⁽¹⁾ MENTARY NO. 3	UNDER ⁽¹⁾ EXPEND- ITURE/ CHANGE	2008-09 REVISED VOTE
Revenues				
Taxes and General Revenues	114,781	0	(671)	114,110
Third-Party Recoveries	94,468	0	(13,916)	80,552
Recoveries from Canada	64,947	0	(8,441)	56,506
Transfers from Canada	639,777	0	(7,552)	632,225
	913,973	0	(30,580)	883,393
Less Expenditures				
Operation and Maintenance Expenditures	731,993	1,565	(17,375)	716,183
Capital Expenditures	229,118	409	(54,416)	175,111
Loan Interest	0	0	0	0
	961,111	1,974	(71,791)	891,294
Effect of change in tangible capital assets				
Plus: Acquisitions	67,279	0	(9,210)	58,069
Less: Amortization expense	(32,710)	0	1,191	(31,519)
Less: Deferred capital contributions	(32,520)	0	(3,035)	(35,555)
Plus: Amortization of deferred capital contributions	15,241	0	(486)	14,755
Less: Write-downs and disposals	(942)	0	(20)	(962)
	16,348	0	(11,560)	4,788
Adjustments				
Plus: In-year estimate of year-end lapses	33,411	0	(33,411)	0
Plus: Recoveries of prior years' expenditures	0	0	812	812
Plus: Items transferred to the balance sheet	0	0	824	824
Less: Prior years' adjustments	0	0	(692)	(692)
Plus: Net profit restricted funds	0	0	3,537	3,537
Surplus (Deficit) for the Year (A)	2,621	(1,974)	721	1,368

Accumulated Surplus, March 31, 2008 (B)	577,209
Restate Opening Balance for accounting change related to Building Canada Fund	(25,000)
Prior Year Adjustment related to transfer of Whitehorse Hospital Campus	(6,330)

Accumulated Surplus, March 31, 2009 (A + B) **547,247**

FINANCIAL SUMMARY - FINANCIAL POSITION
(\$000s)

	2008-09 VOTED TO DATE	CHANGE ⁽¹⁾	2008-09 REVISED VOTE
Net Financial Resources			
Surplus (Deficit) for the Year	2,621	(1,253)	1,368
Effect of change in tangible capital assets (including restricted funds)			
Less: Acquisitions	(67,279)	3,085	(64,194)
Plus: Amortization expense	32,710	1,642	34,352
Plus: Deferred capital contributions	32,520	6,744	39,264
Less: Amortization of deferred capital contributions	(15,241)	486	(14,755)
Plus: Write-downs of deferred capital contributions	0	4	4
Plus: Proceeds on disposals	0	190	190
Plus: Write-downs and disposals	942	(84)	858
	(16,348)	12,067	(4,281)
Effect of change in other non-financial assets			
Less: Increase in inventories of supplies	0	(1,376)	(1,376)
Less: Increase in prepaid expenses	0	(251)	(251)
	0	(1,627)	(1,627)
Increase (decrease) in net financial resources	(13,727)	9,187	(4,540)
Net Financial Resources, March 31, 2008	165,084	0	165,084
Restate Opening Balance for accounting change related to Building Canada Fund	0	(25,000)	(25,000)
Net Financial Resources, March 31, 2009 (A)	151,357	(15,813)	135,544
Net Non-Financial Resources			
Net opening balance, beginning of the year			412,125
Prior Year Adjustment related to transfer of Whitehorse Hospital Campus			(6,330)
Plus: Effect of change in tangible capital assets			4,281
Plus: Effect of change in other non-financial assets			1,627
Net Non-Financial Resources, March 31, 2009 (B)			411,703
Accumulated Surplus, March 31, 2009 (A + B)			547,247

(1) The 2008-09 Supplementary Estimates No. 3 document serves two purposes: i) it details expenditure changes requiring Appropriation authority, and ii) it provides updated information on the financial position of the Government. On the Financial Summary - Surplus / (Deficit), O&M Expenditure Summary and Capital Expenditure Summary, the shaded column is referred to as "Supplementary No. 3" representing changes requiring increased Appropriation authority. On all schedules, the column "Under Expenditure/Change" represents changes due to 2008-09 activities or changes reflected in the 2008-09 Public Accounts affecting the 2008-09 financial position.

NET EXPENDITURES SUMMARY
(\$000s)

	2008-09 VOTED TO DATE	SUPPLE- MENTARY NO. 3	UNDER EXPEND- ITURE/ CHANGE	2008-09 REVISED VOTE
OPERATION AND MAINTENANCE:				
Gross Expenditures	731,993	1,565	(17,375)	716,183
Less: Third-Party Recoveries	20,274	0	940	21,214
Less: Recoveries from Canada	43,404	0	2,072	45,476
NET O & M EXPENDITURES	668,315	1,565	(20,387)	649,493
CAPITAL:				
Gross Expenditures	229,118	409	(54,416)	175,111
Less: Third-Party Recoveries	73,938	0	(14,838)	59,100
Less: Recoveries from Canada	21,543	0	(10,513)	11,030
NET CAPITAL EXPENDITURES	133,637	409	(29,065)	104,981
LOAN INTEREST:				
Gross Expenditures	0	0	0	0
Less: Third-Party Recoveries	256	0	(18)	238
NET LOAN INTEREST	(256)	0	18	(238)
LOAN PRINCIPAL:				
Gross Expenditures	0	0	0	0
Less: Third-Party Recoveries	527	0	0	527
NET LOAN PRINCIPAL	(527)	0	0	(527)
LOAN CAPITAL:				
Gross Expenditures	5,000	0	(4,625)	375
Less: Third-Party Recoveries	5,000	0	(4,625)	375
NET LOAN CAPITAL	0	0	0	0

REVENUE SUMMARY
(\$000s)

	2008-09 VOTED TO DATE	CHANGE	2003-09 REVISED VOTE
TAXES AND GENERAL REVENUES			
Tax Revenue	89,829	1,935	91,764
Other Revenue	24,952	(2,606)	22,346
	114,781	(671)	114,110
THIRD-PARTY RECOVERIES			
Operation and Maintenance	20,274	940	21,214
Capital	73,938	(14,838)	59,100
Loan Interest	256	(18)	238
	94,468	(13,916)	80,552
RECOVERIES FROM CANADA			
Operation and Maintenance	43,404	2,072	45,476
Capital	21,543	(10,513)	11,030
	64,947	(8,441)	56,506
TRANSFERS FROM CANADA			
Grant from Canada	564,032	0	564,032
Canada Health Transfer	28,892	(145)	28,747
Canada Social Transfer	11,309	(87)	11,222
Other Health Care Transfers			
- Territorial Health Access Fund	6,333	0	6,333
- Medical Travel Fund	1,600	0	1,600
Police Officers Recruitment Fund	800	0	800
Public Transit Capital Trust	466	0	466
Building Canada Fund	26,345	(7,320)	19,025
TOTAL TRANSFERS FROM CANADA	639,777	(7,552)	632,225
TOTAL REVENUES	913,973	(30,580)	883,393

TAXES AND GENERAL REVENUES
SUMMARY BY SOURCE
(\$000s)

	2008-09 VOTED TO DATE	CHANGE	2008-09 REVISED VOTE
TAX REVENUE			
Personal Income Tax	50,778	9,191	59,969
Corporate Income Tax	13,303	(6,932)	6,371
Property Tax	3,007	22	3,029
Grant-in-Lieu of Property Tax	142	0	142
Fuel Oil Tax - Diesel	3,080	200	3,280
Fuel Oil Tax - Other	3,462	130	3,592
Insurance Premium Tax	1,551	316	1,867
Tobacco Tax	11,084	(997)	10,087
Liquor Tax	3,422	5	3,427
Total Tax Revenue	89,829	1,935	91,764
OTHER REVENUE			
Liquor Profit	6,590	439	7,029
Investment Income and Other Interest	5,117	(4,537)	580
Licences, Fees, Registrations and Permits:			
Motor Vehicle *	3,680	358	4,038
Game and Campground	922	18	940
Business and Professional	2,052	354	2,406
Lands, Mines and Forestry	1,715	286	2,001
Other *	1,040	229	1,269
Oil and Gas Resource Revenue	1,016	177	1,193
Land and Mineral Leases and Royalties	148	56	204
Fines	408	(102)	306
Gain on Sale of Land	1,383	85	1,468
Aviation Operations	793	66	859
Miscellaneous	88	(35)	53
Total Other Revenue	24,952	(2,606)	22,346
TOTAL TAXES AND GENERAL REVENUES	114,781	(671)	114,110

* Note: Restated Voted to Date to reflect disclosure of the Public Accounts.

**TAXES AND GENERAL REVENUES
SUMMARY BY DEPARTMENT / CORPORATION
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2008-09 VOTED TO DATE	CHANGE	2008-09 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	15	16	31
51	Community Services	9,459	703	10,162
07	Economic Development	0	0	0
03	Education	17	(3)	14
53	Energy, Mines and Resources	4,327	674	5,001
52	Environment	922	18	940
12	Finance	88,183	(2,679)	85,504
15	Health and Social Services	54	6	60
55	Highways and Public Works	935	117	1,052
08	Justice	660	47	707
10	Public Service Commission	0	0	0
54	Tourism and Culture	197	(14)	183
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	0	0	0
19	Yukon Liquor Corporation	10,012	444	10,456
Total Taxes and General Revenues		114,781	(671)	114,110

**OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2008-09 VOTED TO DATE	SUPPLE- MENTARY NO. 3	UNDER EXPEND- ITURE	2008-09 REVISED VOTE
01	Yukon Legislative Assembly	6,065	0	(147)	5,918
24	Elections Office	360	0	(46)	314
23	Office of the Ombudsman	524	0	(8)	516
02	Executive Council Office	25,670	0	(6,195)	19,475
51	Community Services	62,331	0	(266)	62,065
07	Economic Development	6,463	0	(135)	6,328
03	Education	117,832	0	(1,123)	116,709
53	Energy, Mines and Resources	38,255	0	(3,014)	35,241
52	Environment	27,600	150	0	27,750
12	Finance	6,671	0	(486)	6,185
15	Health and Social Services	226,113	1,415	0	227,528
55	Highways and Public Works	101,499	0	(378)	101,121
08	Justice	49,675	0	(2,658)	47,017
10	Public Service Commission	29,525	0	(2,134)	27,391
54	Tourism and Culture	17,933	0	(723)	17,210
11	Women's Directorate	1,204	0	(57)	1,147
22	Yukon Development Corporation	one dollar	0	0	0
18	Yukon Housing Corporation	14,273	0	(5)	14,268
19	Yukon Liquor Corporation	one dollar	0	0	0
Total Expenditures to be Voted		731,993	1,565	(17,375)	716,183

**OPERATION AND MAINTENANCE
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2008-09 VOTED TO DATE	CHANGE	2008-09 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	4,031	(586)	3,445
51	Community Services	4,327	(122)	4,205
07	Economic Development	8	0	8
03	Education	4,736	412	5,148
53	Energy, Mines and Resources	9,410	(573)	8,837
52	Environment	1,580	(78)	1,502
12	Finance	16	(5)	11
15	Health and Social Services	21,321	3,153	24,474
55	Highways and Public Works	5,290	(93)	5,197
08	Justice	2,437	(93)	2,344
10	Public Service Commission	45	(21)	24
54	Tourism and Culture	363	(4)	359
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	10,114	1,022	11,136
19	Yukon Liquor Corporation	0	0	0
Total Recoveries		63,678	3,012	66,690

**CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2008-09 VOTED TO DATE	SUPPLE- MENTARY NO. 3	UNDER EXPEND- ITURE	2008-09 REVISED VOTE
01	Yukon Legislative Assembly	138	0	0	138
24	Elections Office	5	0	0	5
23	Office of the Ombudsman	5	0	0	5
02	Executive Council Office	944	0	(488)	456
51	Community Services	57,849	0	(28,497)	29,352
07	Economic Development	11,360	0	(3,990)	7,370
03	Education	9,995	0	(2,410)	7,585
53	Energy, Mines and Resources	4,873	0	(1,148)	3,725
52	Environment	2,202	0	(547)	1,655
12	Finance	318	0	(233)	85
15	Health and Social Services	8,147	0	(2,674)	5,473
55	Highways and Public Works	86,547	0	(9,662)	76,885
08	Justice	3,887	409	0	4,296
10	Public Service Commission	83	0	(8)	75
54	Tourism and Culture	4,707	0	(1,076)	3,631
11	Women's Directorate	5	0	0	5
22	Yukon Development Corporation	10,750	0	0	10,750
18	Yukon Housing Corporation	27,303	0	(3,683)	23,620
Total Expenditures to be Voted		229,118	409	(54,416)	175,111

**CAPITAL
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2008-09 VOTED TO DATE	CHANGE	2008-09 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	53	4	57
51	Community Services	30,802	(18,679)	12,123
07	Economic Development	520	(6)	514
03	Education	0	0	0
53	Energy, Mines and Resources	1,512	(264)	1,248
52	Environment	14	14	28
12	Finance	250	(250)	0
15	Health and Social Services	1,922	(271)	1,651
55	Highways and Public Works	37,756	(2,113)	35,643
08	Justice	0	0	0
10	Public Service Commission	0	0	0
54	Tourism and Culture	288	(6)	282
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	22,364	(3,780)	18,584
Total Recoveries		<u>95,481</u>	<u>(25,351)</u>	<u>70,130</u>

This page left blank intentionally.

ENVIRONMENT



VOTE 52
DEPARTMENT OF ENVIRONMENT

MINISTER
Hon. E. Taylor

DEPUTY MINISTER
K. Leary

DEPARTMENTAL OBJECTIVE

- To ensure that the natural resources and the environment of the Yukon are managed and used in accordance with government policy by:
 - maintaining and enhancing the quality of the Yukon's environment for present and future generations through ecosystem-based management, conservation of resources and protection and maintenance of biodiversity;
 - renewing the Yukon government's vision to maintain and enhance the Yukon's natural environment for present and future generations;
 - ensuring that Yukon people have the opportunity to be involved in the development and review of departmental programs, policies, legislation and regulations through open and meaningful communication and participatory processes;
 - managing natural resources in a manner that promotes integration with other sectors including economic development, so that optimum benefits can be derived for all Yukon people;
 - participating in national and international measures designed to enhance environmental quality and encourage sustainable use of natural resources;
 - integrating, implementing and managing authorities and responsibilities in water resource and environmental management; and
 - undertaking resource management activities that meet the Government of Yukon's obligations and respect the rights of aboriginal people and relationships established through land claims and self-government agreements.

SUPPLE-
MENTARY
NO. 3

FINANCIAL SUMMARY (\$000s)

Operation and Maintenance Expenditures

150

ENVIRONMENT

DETAILS (\$000s)	2008-09 VOTED TO DATE	SUPPLE- MENTARY NO. 3	2008-09 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	27,600	150	27,750

Supplementary funding requirements were due to the recording of an environmental liability for the Old Dawson Highway Yard, which was largely offset by underspending on other departmental functions.

This page left blank intentionally.

HEALTH AND SOCIAL SERVICES



VOTE 15
DEPARTMENT OF HEALTH AND SOCIAL SERVICES

MINISTER

Hon. G. Hart

DEPUTY MINISTER

S. Whitley

DEPARTMENTAL OBJECTIVE

- To work with the community to ensure quality health and social services for Yukoners. This will be achieved by helping individuals acquire the skills to live responsible, active, healthy and independent lives; and by providing a range of accessible, sustainable services that assist individuals, families and communities to reach their full potential.

SUPPLE-
MENTARY
NO. 3

FINANCIAL SUMMARY (\$000s)

Operation and Maintenance Expenditures

1,415

HEALTH AND SOCIAL SERVICES

DETAILS (\$000s)	2008-09 VOTED TO DATE	SUPPLE- MENTARY NO. 3	2008-09 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	226,113	1,415	227,528

Supplementary funding requirements were mainly due to higher than anticipated costs for out-of-territory hospital claims.

This page left blank intentionally.

JUSTICE

VOTE 08
DEPARTMENT OF JUSTICE

MINISTER

Hon. M. Horne

DEPUTY MINISTER

D. Cooley

DEPARTMENTAL OBJECTIVE

- The Yukon Department of Justice operates to:
 - enhance public confidence in, and respect for, the law and society;
 - promote an open and accessible system of justice that provides fair and equal services to all Yukon citizens;
 - ensure that the administration of justice operates for the benefit of all persons in Yukon;
 - work toward an effective and responsive correctional system to manage offenders in ways that offer opportunities for healing and hope for change, while ensuring public safety;
 - ensure that the Government of Yukon receives high quality and cost-effective legal services;
 - promote effective policing, crime prevention and community justice initiatives in our communities; and
 - encourage respect for individual, collective and human rights.

SUPPLE-
MENTARY
NO. 3

FINANCIAL SUMMARY (\$000s)

Capital Expenditures

409

JUSTICE

DETAILS (\$000s)	2008-09 VOTED TO DATE	SUPPLE- MENTARY NO. 3	2008-09 REVISED VOTE
------------------	-----------------------------	-----------------------------	----------------------------

CAPITAL EXPENDITURES

3,887

409

4,296

Supplementary funding requirements were due to higher than anticipated expenditures for the Correctional Infrastructure Project as more work was completed on the project during the year than expected.

This page left blank intentionally.

